



# NASA Financial Management Manual

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## **FMM 9360 INSTALLATION CIVILIAN PAYROLL REPORTS**

### **9361-1 GENERAL**

This chapter identifies various regulatory civilian payroll reports required and sets forth the reporting requirements, format, and due dates. Detailed instructions relating to the preparation of these reports are contained in the Office of Personnel Management Federal Personnel Manual and Supplements thereto, the Treasury Financial Manual, and issuances by other regulatory agencies.

### **9361-2 PREPARATION OF REPORTS**

Generally, the payroll offices of NASA Installations will prepare the Installation civilian payroll reports. The Agency consolidated civilian payroll reports, when required, will be prepared by the Financial Management Division, NASA Headquarters, as specified in FMM 9311.

### **9361-3 SUMMARY SCHEDULE OF REPORT DUE DATES AND REFERENCES**

The civilian payroll reports required to be prepared and the frequency thereof are outlined in FMM Appendix 9361-3A.

### **9361-4 TRANSMITTAL AND SUMMARY REPORT TO CARRIER, FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM, SF 2811**

- a. **REPORTING REQUIREMENTS.** The Office of Personnel Management has established a combined transmittal and summary data report to ensure that the number of enrollees on the Health Benefits Carrier records and the payroll office records are kept in agreement. The form is used to transmit SF 2809's, Health Benefits Registration Forms, and SF 2810's, Notice of Change in Health Benefits Enrollment, to carriers and to maintain the cumulative number of enrollees by plan and enrollment code.

A monthly reconciliation of the number of enrollees reported to carriers and actual payroll records is required.

- b. **REPORT FORMAT.** The report will be prepared on SF 2811, Transmittal and Summary Report to Carrier, Federal Employees Health Benefits Program (see FMM Appendix 9361-4A).



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- c. **DUE DATE.** On a daily or weekly basis, depending on the volume of carrier copies of SF 2809 and 2810 accumulated in the payroll office, an original and two copies of SF 2811 should be prepared. An original and one copy is forwarded to the carrier with the carrier copies of SF 2809 and SF 2810. Under no circumstances should forms be accumulated for longer than 1 week, nor should they be delayed to coincide with the applicable payroll deduction.

## **9361-5     *THE SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORT, OPM FORM 1523 AND THE REPORTING OF WITHHOLDINGS AND CONTRIBUTIONS FOR HEALTH BENEFITS, LIFE INSURANCE AND RETIREMENT, SF 2812, AND 2812A***

- a. **GENERAL REPORTING REQUIREMENTS.** The Office of Personnel Management (OPM) requires the semiannual submission of the Supplemental Semiannual Headcount Report, OPM Form 1523 along with the SF 2812 and the SF 2812A for the same pay period being reported. The Headcount report provides OPM with an indication of NASA's enrollment in the Federal employee benefits programs and this information is used for financial management and actuarial purposes. The report will include withholdings and contributions under the Civil Service Retirement System (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHBP), and the Federal Employees Group Life Insurance Act (FEGLI).
- b. **REPORTING REQUIREMENTS.** The following data and forms will be submitted to OPM for the last pay period paid in March and September.

- (1) **OPM Form 1523 - Supplemental Semiannual Headcount Report** (see FMM Appendix 9361-5A). This two page report is required by OPM from all Federal payroll offices for the last pay period paid in March and in September. The report includes data on life insurance and health benefits, and withholding and contribution data for the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS). Also, an aggregate base salary for each category of CSRS and FERS coverage must be included on the OPM Form 1523. The dollar amount of withholdings, contributions, and deposits on OPM Form 1523 must agree with the corresponding entries reported on the SF 2812 for the same pay period.

The headcount report, OPM Form 1523 will be submitted semiannually along with the SF 2812 and 2812-A for the same pay period. Additional instructions or requirements for the Headcount Report are published in OPM payroll letters prior to the due date of the report.



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- (2) **SF 2812 - Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement** (see FMM Appendix 9361-5B). For Headcount reporting, the total dollar amount shown on the SF 2812 for withholdings and contributions for life insurance must agree with the amount reflected in the "Dollar Amount" column of the "Basic" line of the OPM Form 1523. The SF 2812 submitted must cover the same pay period as reflected on the Supplemental Semiannual Headcount Report (OPM Form 1523).
- (3) **SF 2812-A - Report of Withholdings and Contributions for Health Benefits By Enrollment Code** (see FMM Appendix 9361-5C). The SF 2812-A for the Headcount reporting period will include Federal Health Benefits (FEHB) enrollment by enrollment code. Employees who are currently having no deductions made, but who are enrolled in the FEHB Program, should be included in the number reported in the "Number Enrolled" column.
- c. **DUE DATE.** The original OPM Form 1523, SF 2812, SF 2812-A, and Supplemental SF 2812-A are to be submitted so that they are received by the Office of Personnel Management on or before the date the payroll is paid. The address to which these forms will be sent is printed on the SF 2812.

## **9361-6      EMPLOYMENT AND PAYROLL REPORT, UNEMPLOYMENT COMPENSATION**

- a. **REPORTING REQUIREMENTS.** Employment and wage reports are required quarterly under the provision of the United States Department of Labor regulations which are contained in the manual of Unemployment Compensation for Federal Employees (UCFE) Instructions. Each calendar quarter, report forms are mailed to each Installation payroll office by the appropriate State employment security agencies.
- b. **REPORT FORMAT.** There is no standard form prescribed for this report. The forms are developed by each State employment security agency to meet its specific requirements but, generally, the following items are included:
  - (1) the number of employees on the payroll ending nearest the 15th of each month during the reporting quarter; and
  - (2) the total salaries and wages on all payrolls for the quarter.
- c. **DUE DATE.** Within 30 days after the close of the calendar quarter, the completed employment and wage report will be returned by each Installation payroll office to the State employment security agency from which the form was received.



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## **9361-7     *EXPERT AND CONSULTANT SERVICE REPORT***

- a. **REPORTING REQUIREMENT.** Each installation will submit an annual report of obligations for expert and consultant services. Negative reports are required. The report will cover two categories of experts and consultants: WAE (when actually employed) and WOC (without compensation). NASA report Control Number 10-0000-00472 has been assigned to this report.

The report will include current program year (PY) information for the fiscal year-to-date. The following data shall be reported for each employee: name, social security number, daily pay rate (WAE only), number of days worked, amounts obligated for salary (WAE only), and obligations for travel and per diem.

The obligation data contained in this report should be consistent with that reflected under the Consultants and Experts UPNs in the Financial and Contractual Status (FACS) Report.

- b. **REPORT FORMAT.** The report will be submitted in the format contained in FMM Appendix 9361-7A.
- c. **DUE DATE.** This report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.

## **9361-8     *U.S. GOVERNMENT PAYROLL SAVINGS PLAN, SEMIANNUAL REPORT***

### **a. REPORTING REQUIREMENTS**

- (1) Period Covered by Report. The U.S. Treasury Department requires a semiannual report as of March 31 and September 30, of the total amount allotted through the payroll savings plan for the purchase of U.S. Savings Bonds. This amount is defined as the total bond deductions made in all pay periods ending in the reporting period. See FMM 9311-4 for the subsequent external reporting of this data by Headquarters.
- (2) Number of Employees Reported. The total number of full time, permanent employees on the payroll at the end of the reporting period.
- (3) The beginning and ending dates to be included on the report are based upon the pay periods ending during the reporting period. For example, a pay period ending on October 3 should be included on the report as of March 31 with the beginning date of September 20 on line 1. Line 2 would show an ending date of March 27. The subsequent semiannual September report would have a beginning date of March 28, one day after the ending date for the March report.

- b. **REPORT FORMAT.** The report will be in the format prescribed in FMM Appendix 9361-8A.



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- c. **DUE DATE.** The report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters, as of the end of the last reporting pay period but not later than April 29th and October 29th.

## **9361-9 ANNUAL SUMMARY OF RETIREMENT FUND TRANSACTIONS FOR THE CIVIL SERVICE RETIREMENT SYSTEM (CSRS), OPM FORM 1525, AND THE FEDERAL EMPLOYEES RETIREMENT SYSTEM (FERS), OPM FORM 1564**

- a. **REPORTING REQUIREMENTS.** The Office of Personnel Management (OPM) requires the submission of the Annual Summary of Retirement Fund Transactions for the Civil Service Retirement System (CSRS), OPM Form 1525, and the Federal Employees Retirement System (FERS), OPM Form 1564. The annual summary is used to reconcile OPM's independent summary retirement control accounts with retirement control accounts maintained by NASA. The CSRS and the FERS annual summary reports are prepared on a calendar year basis, after NASA Installations have completed a reconciliation of general ledger control accounts with payrolls, individual earnings records, and individual retirement records, following the close of the pay year. Instructions for the submission of the annual summary are included in an OPM Payroll Office Letter prior to the due date. Also, see FMM 9311-5 for the subsequent external reporting of this CSRS by NASA Headquarters.
- b. **REPORT FORMAT.** The CSRS report will be prepared on OPM Form 1525; and the FERS report will be prepared on OPM Form 1564 (see FMM Appendix 9361-9A and 9361-9B). Copies of these forms may be locally reproduced as needed.
- c. **DUE DATE.** The original and one copy of the certified OPM Form 1525 (CSRS) will be submitted to the Director, Financial Management Division, Code BFB, NASA Headquarters, not later than February 28 following the calendar year covered by the report. Each NASA Installation payroll office must submit OPM Form 1564 (FERS) directly to the address specified in the OPM Payroll Office Letter by March 31.

## **9361-10 EMPLOYER'S QUARTERLY FEDERAL TAX AND ANNUAL INFORMATION RETURNS**

- a. **REPORTING REQUIREMENTS.** Each NASA installation will comply with requirements contained in the Employer's Tax Guide, IRS Circular E; Treasury Financial Manual, Volume 1, Part 3, Chapter 4000; and the Technical Instructions Bulletin TIB 4, Magnetic Tape Reporting, issued by the Social Security Administration.





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- b. **REPORT FORMATS.** The Quarterly Federal Tax and Annual Information Returns will be prepared as follows:

## Quarterly Return

- (1) TR-IRS Form 941, Employer's Quarterly Federal Tax Return (see FMM Appendix 9361-10A). Used to report the withholding of Federal Income Tax and Social Security taxes deducted from wages of employees. The form is also used to report the taxable wages of employees and must be reconciled with deposits made during the quarter to the Federal Reserve Bank on behalf of employees.

## Annual Returns

- (2) TR-IRS Form W-2, Wage and Tax Statement. Used to report the salaries, wages, and other payments to employees, back pay, awards, bonuses, reimbursement for moving, tax-deferred employees TSP contributions, and the Federal Income Tax deducted from employees during the calendar year. The form also shows the amount of Social Security Taxes and City/State taxes withheld from wages and deferred compensation (TSP). A paper copy of the form will be furnished employees by January 31 following the end of the tax year. A copy of the form must also be sent to the Social Security Administration (SSA) by February 28. Each NASA Installation will prepare a magnetic tape to notify the Internal Revenue Service Center of employee wage and tax withholding amounts in lieu of forwarding Copy A of each employee's W-2. Magnetic tape reports should be prepared in accordance with Technical Instructions Bulletin TIB 4.
- (3) TR-IRS Form 1099-MISC, Statement for Recipients Miscellaneous Income. Used to report payments of \$600 or more to contractor employees and to report royalty payments of \$10 or more. Payments of this type are usually cash awards to employees of, contractors or unpaid compensation to beneficiaries of deceased employees. Federal Income Tax is not withheld for these types of payments, but the gross compensation must be reported to the Internal Revenue Service Center. A paper copy must be sent to IRS by February 28 and to the recipient by January 31.
- (4) TR-IRS Form 1099-INT, Statement for Recipients of Interest Income. Used to report interest payments on back pay if the interest exceeds \$600. Interest in amounts less than \$600 do not require a 1099-INT, however, these amounts are considered taxable income and a notice must be sent to the employee. Federal Income Tax is not withheld for these types of payments, but the total interest must be reported to the Internal Revenue Service Center. A paper copy must be sent to IRS by February 28 and to the recipient by January 31.
- c. **DUE DATES.** See FMM Appendix 9361-3A for due dates of the above forms.



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## **9361-11 DISTRICT OF COLUMBIA, STATE, CITY, AND COUNTY INCOME TAX WITHHOLDING REPORTS**

- a. **REPORTING REQUIREMENTS.** Each NASA Installation will comply with the reporting requirements entered into between the cities or counties, states, the District of Columbia, and the Secretary of the Treasury. The withholding agreements are appended to the Treasury Financial Manual (TFM), Volume 1, Part 3, Chapter 5000.

b. **REPORT FORMAT**

- (1) The forms to be used for the employer's biweekly, monthly, or quarterly tax returns, for cities or counties, states and the District of Columbia vary. The cities or counties, states and the District of Columbia will supply the NASA installations with the appropriate forms.
- (2) The terms of the withholding agreements provide that a copy of Form W-2 or magnetic tape record, Wage and Tax Statement, will be used as city, county, state or District of Columbia tax withholding statements. The earnings and the amount of city or county and state tax deducted will be shown on the Form W-2 and identified. An additional copy of the form will be provided for the employees' use in filing their city or county and state taxes. When the employee is required to file a tax return for several cities or counties and states, additional copies of the Wage and Tax Statement, Form W-2, will be furnished them for each city or county and state.

c. **DUE DATE**

- (1) The employer's tax return will be made on a biweekly, monthly, or quarterly basis depending upon the terms of the agreement and in accordance with the regulations issued by the appropriate taxing authority.
- (2) The requirement to file returns will not affect the requirement to furnish cities or counties, states and the District of Columbia information regarding earnings and the amount of tax withheld from each individual (Form W-2) only once annually, with the returns for the final quarter.
- (3) Wage and Tax Statement, Form W-2, for a calendar year, and any corrected statements made in such year, will be furnished to employees not later than January 31 of the following calendar year. If an employee is separated or transfers before the close of the calendar year, and is not expected to return to work within the calendar year, the statement will be furnished to the employee in accordance with IRS Circular E.





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## **9361-12 REPORT OF WAIVER OF CLAIMS FOR ERRONEOUS PAYMENT OF PAY AND ALLOWANCES, AND OF TRAVEL, TRANSPORTATION AND RELOCATION EXPENSES AND ALLOWANCES**

- a. **REPORTING REQUIREMENTS.** Section 92.7(b) of Title 4 of the Code of Federal Regulations, as amended; 5 USC 5584, as amended; and NMI 9645.1\_ require that a consolidated annual report of waiver of claims for erroneous payment of pay and allowances, and of travel, transportation and relocation expenses and allowances be furnished to the Comptroller General of the United States. This report is prepared at the close of each fiscal year and pertains to the disposition of the above-mentioned claims as reflected in the Register of Waivers maintained by each NASA Installation. See FMM 9311-5 for the NASA annual consolidated report of this data by the Director, Financial Management Division.
- b. **REPORT FORMAT.** The report will be in accordance with the letter format as shown in FMM Appendix 9361-12A.
- c. **DUE DATE.** Pursuant to NMI 9645.1\_, the report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters, to arrive not later than November 3 following the close of the fiscal year covered by the report. When applicable, a negative report should be submitted by the NASA Installation.
- d. **DUE DATE.** The required information will be provided to Code BFB, NASA Headquarters via telephone by the eighth (8th) calendar day of each month. The due date for the September 30 fiscal yearend report will be prescribed annually in FMM Appendix 9391-1A.

## **9361-13 WORKYEARS AND PERSONNEL COST REPORT**

- a. **REPORTING REQUIREMENT.** OPM requires an annual report on workyears and cost data identifying various components of basic pay, premium pay, benefits and severance pay. The report also provides the cost of basic payrolls by pay system and the number of staff days and the value of leave earned and used. The requirement is prescribed annually in an Office of Personnel Management (OPM) memorandum.
- b. **REPORT FORMAT.** OPM Forms (1351 A thru D) and instructions will be provided by Code FMR to prepare the report.
- c. **DUE DATE.** The report will be requested by letter from the Office of Human Resources & Education, Code FMR.



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## **9361-3A    *SUMMARY SCHEDULE OF REPORT DUE DATES AND REFERENCES***



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**9361-4A** ***TRANSMITTAL AND SUMMARY REPORT TO  
CARRIER (SF 2811)***



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## **9361-5A    *SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORT (OPM FORM 1523)***



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## **9361-5B *REPORT OF WITHHOLDING AND CONTRIBUTIONS FOR HEALTH BENEFITS, LIFE INSURANCE AND RETIREMENT (SF 2812)***



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## **9361-5C** ***REPORT OF WITHHOLDING AND CONTRIBUTIONS FOR HEALTH BENEFITS BY ENROLLMENT CODE (SF 2812A)***





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**9361-7A    *EXPERT AND CONSULTANT SERVICE REPORT***



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## **9361-8A    *U.S. GOVERNMENT PAYROLL SAVINGS PLAN SEMIANNUAL REPORT - BONDS***



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## **9361-9A    *ANNUAL SUMMARY RETIREMENT FUND TRANSACTIONS - CSR (OPM FORM 1525)***



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## **9361-9A    *ANNUAL SUMMARY RETIREMENT FUND TRANSACTIONS - FERS (OPM FORM 1564)***



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## **9361-10A EMPLOYER'S QUARTERLY FEDERAL TAX RETURN (FORM 941)**



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## ***9361-12A SAMPLE LETTER FORMAT***





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## **9361-13A *MONTHLY TELEPHONIC REPORT OF PAYROLL OBLIGATIONS***